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STATE OF MONTANA
LEGISLATIVE BRANCH
EXCLUDING THE CONSUMER COUNSEL

FINANCIAL-COMPLIANCE AUDIT FOR THE
TWO FISCAL YEARS ENDED JUNE 30, 1999

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STATE OF MONTANA
LEGISLATIVE BRANCH
EXCLUDING THE CONSUMER COUNSEL

FINANCIAL-COMPLIANCE AUDIT FOR THE
TWO FISCAL YEARS ENDED JUNE 30, 1999

JUNKERMIER, CLARK, CAMPANELLA, STEVENS P.C.
Certified Public Accountants

LEGISLATIVE AUDIT DIVISION

Scott A. Seacat, Legislative Auditor
John W. Northey, Legal Counsel
Tori Hunthausen, IT & Operations Manager



Deputy Legislative Auditors:
Jim Pellegrini, Performance Audit
James Gillett, Financial-Compliance Audit

October 1999

The Legislative Audit Committee
of the Montana State Legislature:

Enclosed is the report on the audit of the Legislative Branch for the two fiscal years ended June 30, 1999.

The audit was conducted by the accounting firm Junkermier, Clark, Campanella & Stevens, P.C., under a contract between the firm and our office. The comments contained in this report represent the views of the firm and not necessarily the Legislative Auditor.

Written response to the report is included in the back of the audit report.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Scott A. Seacat".

Scott A. Seacat
Legislative Auditor

99C-04

STATE OF MONTANA
LEGISLATIVE BRANCH
EXCLUDING THE CONSUMER COUNSEL

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LEGISLATIVE BRANCH
EXCLUDING THE CONSUMER COUNSEL
ELECTED AND APPOINTED OFFICIALS
AS OF JUNE 30, 1999

LEGISLATIVE COUNCIL AND LEGISLATIVE SERVICES DIVISION

REPRESENTATIVES

William "Red" Menahan - Chair
Emily Swanson
Karl Ohs
Mark Noennig
Billie Krenzler
Paul Sliter

SENATORS

Tom Beck - Vice Chair
B.F. "Chris" Christiaens
Mack Cole
Debbie Bowman Shea
Bruce Crippen
Steve Doherty

EXECUTIVE DIRECTOR: Robert B. Person

LEGISLATIVE AUDIT COMMITTEE AND LEGISLATIVE AUDIT DIVISION

REPRESENTATIVES

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Steve Vick
Dick Haines
Beverly Barnhart
Mary Anne Guggenheim
Bob Pavlovich

SENATORS

Linda Nelson - Vice Chair
Mike Taylor
Ken Miller
Reiny Jabs
Barry "Spook" Stang
Jon Tester

LEGISLATIVE AUDITOR: Scott A. Seacat

LEGISLATIVE FINANCE COMMITTEE AND LEGISLATIVE FISCAL DIVISION

REPRESENTATIVES

Lila Taylor-Vice Chair
Matt McCann
John Witt
Tom Zook
Bob Raney
Joe Tropila

SENATORS

Greg Jergeson - Chair
Charles "Chuck" Swysgood
Tom Beck
Eve Franklin
Arnie Mohl
B.F. "Chris" Christiaens

LEGISLATIVE FISCAL ANALYST: Clayton L. Schenck



**Junkermier • Clark
Campanella • Stevens • P.C.**

Certified Public Accountants

Ward F. Junkermier, CPA
George L. Campanella, CPA
Rick A. Frost, CPA
Robert E. Nebel, CPA
Joseph F. Shevlin, CPA
Ronald A. Taylor, CPA
Terry L. Alborn, CPA
Walter J. Kero, CPA

Jerry L. Lehman, CPA
Daniel J. Konen, CPA
James V. Galipeau, CPA
Robert E. Geis, CPA
Daniel J. Eigeman, CPA
Gerald L. Hanson, CPA
Joseph S. Adney, CPA

INDEPENDENT AUDITORS' REPORT

**The Legislative Audit Committee
Of the Montana State Legislature:**

We have audited the accompanying financial schedules of the Legislative Branch, excluding the Consumer Counsel (the Legislative Branch), for the fiscal years ended June 30, 1998 and 1999, as listed in the table of contents. These financial statements are the responsibility of the Branch's management. Our responsibility is to express an opinion on these financial schedules based on our audits.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial schedule presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 1 to the financial schedules, the Legislative Branch's financial schedules are prepared in accordance with state accounting policy, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial schedules referred to above present fairly, in all material respects, the results of operations and changes in fund balances of the Legislative Branch for the fiscal years ended June 30, 1998 and 1999, in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 7, 1999, on our consideration of the Legislative Branch's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Junkermier, Clark, Campanella, Stevens, P.C.

Helena, Montana
October 7, 1999

LEGISLATIVE BRANCH
 SCHEDULE OF CHANGES IN FUND BALANCES & PROPERTY HELD IN TRUST
 FOR THE FISCAL YEAR ENDED JUNE 30, 1998

	General Fund	Special Revenue Fund	Enterprise Fund
FUND BALANCE: July 1, 1997 PROPERTY HELD IN TRUST: July 1, 1997	\$ <u>(351,841)</u>	\$ <u>312,880</u>	\$ <u>0</u>
ADDITIONS			
Budgeted Revenues & Transfers-In	382	2,779,079	
Nonbudgeted Revenues & Transfers-In	403	99,341	
Prior Year Revenues & Transfers-In Adjustments	(358)	(879)	
Cash Transfers In (Out)	6,494,457	29,545	52,104
Direct Entries to Fund Balance		90,216	
Total Additions	<u>6,494,884</u>	<u>2,997,303</u>	<u>52,104</u>
REDUCTIONS			
Budgeted Expenditures & Transfers-Out	6,687,769	2,103,141	52,708
Prior Year Expenditures & Transfers-Out Adjustments	(11,659)	124	
Total Reductions	<u>6,676,110</u>	<u>2,103,265</u>	<u>52,708</u>
FUND BALANCE: June 30, 1998 PROPERTY HELD IN TRUST: June 30, 1998	\$ <u>(533,067)</u>	\$ <u>1,206,917</u>	\$ <u>(604)</u>

See the notes to financial statements.

LEGISLATIVE BRANCH
 SCHEDULE OF TOTAL REVENUES & TRANSFERS-IN
 FOR THE FISCAL YEAR ENDED JUNE 30, 1998

	General Fund	Special Revenue Fund	Total
TOTAL REVENUES & TRANSFERS-IN BY CLASS			
Charges for Services	\$ 24	\$ 1,442,567	\$ 1,442,567
Sale of Documents, Merchandise and Property	403	1,351,379	1,351,403
Miscellaneous			403
Grants, Contracts, Donations and Abandonments		83,595	83,595
Total Revenues & Transfers-In	<u>427</u>	<u>2,877,541</u>	<u>2,877,988</u>
 Less: Nonbudgeted Revenues & Transfers-In			
Prior Year Revenues & Transfers-In Adjustments	403	99,341	99,744
Actual Budgeted Revenues & Transfers-In	(358)	(879)	(1,237)
Estimated Revenues & Transfers-In	382	2,779,079	2,779,461
Budgeted Revenues & Transfers-In Over (Under) Estimated	<u>5,000</u>	<u>2,843,591</u>	<u>2,848,591</u>
 BUDGETED REVENUES & TRANSFERS-IN OVER (UNDER) ESTIMATED BY CLASS			
Charges for Services	\$ (4,618)	\$ 70,635	\$ 70,635
Sale of Documents, Merchandise and Property		11,258	6,640
Miscellaneous			0
Grants, Contracts, Donations and Abandonments		(146,405)	(146,405)
Budgeted Revenues & Transfers-In Over (under) Estimated	<u>\$ (4,618)</u>	<u>\$ (64,512)</u>	<u>\$ (69,130)</u>

This schedule is prepared from the Statewide Budgeting and Accounting System

See the notes to financial statements.

LEGISLATIVE BRANCH
SCHEDULE OF TOTAL EXPENDITURES, TRANSFERS-OUT
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM EXPENDITURES & TRANSFERS-OUT BY OBJECT		Legislative Services		Legislative & Contract Activities		Senate Bill		Legislative Senate		Legislative House		Fiscal Analysis & Review		Audit & Examination		Total	
Personal Services	\$ 1,757,737	\$ 70,653		\$ 7,478		\$ 12,981	\$ 27,783	\$ 672,568	\$ 1,934,252	\$ 4,475,973							
Salaries	412,046			78,131				496,576	148,752	439,061	1,753,760						
Other Compensation								527,358	81,905	2,315,513	6,259,868						
Employee Benefits																	
Total	1,169,753																
Operating Expenses																	
Other Services	1,223,016	105,225	\$	71,506	16	126	28,307	103,384	1,531,481								
Supplies & Materials	323,467	3,611		14	37	15	8,115	19,509	365,169								
Communications	56,926	12,817		4,611	38	108	7,919	16,415	138,956								
Travel	8,989	149,982			2,341	2,309	23,052	66,956	283,468								
Rent	97,262	1,723															
Repair & Maintenance	26,674	88,715			550	8,449	59										
Other Expenses	60,897	362,073		76,131	2,883	11,102	69,356	18,615	28,568								
Total	1,837,123																
Equipment & Intangible Assets																	
Equipment	7,947																
Total	7,947																
	\$ 1,014,853	\$ 440,203		\$ 76,131	\$ 265,302	\$ 534,521	\$ 891,232	\$ 2,608,841	\$ 8,821,983								
PROGRAM EXPENDITURES & TRANSFERS-OUT BY FUND																	
General Fund	\$ 3,034,905	\$ 327,166	\$ 60,329	\$ 265,302	\$ 534,521	\$ 882,094	\$ 9,137	1,554,990	\$ 6,676,110								
Special Revenue Fund	979,948								1,053,850								
Enterprise Fund																	
Total Program Expenditures & Transfers-Out																	
Less																	
Nonbudgeted Expenditures & Transfers-Out																	
Prior Year Expenditures & Transfers-Out	(13,044)																0
Actual Budgeted Expenditures & Transfers-Out	407,858	440,203		76,131	266,302	\$ 534,521		869,908		2,668,655							(11,535)
Budget Authority	434,147	943,715		214,210	498,369	903,514		937,365		2,951,578							8,831,617
Unspent Budget Authority	314,249	\$ 503,512		\$ 138,078	\$ 232,057	\$ 368,994		\$ 47,458		\$ 342,932							10,750,899
UNSPENT BUDGET AUTHORITY BY FUND																	1,947,281
General Fund	\$ 314,249	\$ 249,925	\$ 265,795	\$ 138,078	\$ 232,057	\$ 368,994	\$ 31,596	\$ 134,619	\$ 1,469,588								
Special Revenue Fund																	
Enterprise Fund																	
Unspent Budget Authority																	
	\$ 314,249	\$ 503,512		\$ 138,078	\$ 232,057	\$ 368,994		\$ 47,458		\$ 342,932							1,947,281

This schedule is prepared from the Statewide Budgeting and Accounting System.

See the notes to financial statements.

LEGISLATIVE BRANCH
SCHEDULE OF CHANGES IN FUND BALANCES & PROPERTY HELD IN TRUST
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	General Fund	Special Revenue Fund	Enterprise Fund	Agency Fund	Pension Fund
FUND BALANCE: July 1, 1998 PROPERTY HELD IN TRUST: July 1, 1998	<u>\$ (533,067)</u>	<u>\$ 1,206,917</u>	<u>\$ (604)</u>	<u>\$ 0</u>	<u>\$ 0</u>
ADDITIONS					
Budgeted Revenues & Transfers-In	51,027	1,177,626			
Nonbudgeted Revenues & Transfers-In	1,490	32,226			
Prior Year Revenues & Transfers-In Adjustments	4	1,896			
Cash Transfers In (Out)	10,359,442	12,529	47,835		
Direct Entries to Fund Balance	<u>10,411,962</u>	<u>(161,776)</u>	<u>1,062,500</u>	<u>47,835</u>	<u>0</u>
Total Additions					
REDUCTIONS					
Budgeted Expenditures & Transfers-Out	10,069,989	2,047,734	47,231		
Prior Year Expenditures & Transfers-Out Adjustments	<u>(773)</u>	<u>(132)</u>			
Total Reductions	<u>10,069,215</u>	<u>2,047,602</u>	<u>47,231</u>	<u>0</u>	<u>0</u>
FUND BALANCE: June 30, 1999 PROPERTY HELD IN TRUST: June 30, 1999	<u>\$ (190,321)</u>	<u>\$ 221,816</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See the notes to financial statements.

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LEGISLATIVE BRANCH
SCHEDULE OF TOTAL REVENUES & TRANSFERS-IN
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	General Fund	Special Revenue Fund	Total
TOTAL REVENUES & TRANSFERS-IN BY CLASS			
Charges for Services	\$ 51,027	\$ 1,156,943	\$ 1,156,943
Sale of Documents, Merchandise and Property	1,493	54,804	105,831
Miscellaneous			1,493
Grants, Contracts, Donations and Abandonments			0
Total Revenues & Transfers-In	<u>52,520</u>	<u>1,211,747</u>	<u>1,264,267</u>
 Less: Nonbudgeted Revenues & Transfers-In			
Prior Year Revenues & Transfers-In Adjustments	4	32,226	33,715
Actual Budgeted Revenues & Transfers-In	51,027	1,896	1,896
Estimated Revenues & Transfers-In	50,000	1,177,626	1,228,653
Budgeted Revenues & Transfers-In Over (Under) Estimated	<u>1,027</u>	<u>1,345,067</u>	<u>1,395,067</u>
 BUDGETED REVENUES & TRANSFERS-IN OVER (UNDER) ESTIMATED BY CLASS			
Charges for Services	\$ 1,027	\$ (3,945)	\$ (3,945)
Sale of Documents, Merchandise and Property		(17,092)	(16,065)
Miscellaneous			0
Grants, Contracts, Donations and Abandonments		(146,405)	(146,405)
Budgeted Revenues & Transfers-In Over (under) Estimated	<u>1,027</u>	<u>(167,441)</u>	<u>(166,414)</u>

See the notes to financial statements.

PROGRAM EXPENDITURES & TRANSFERS-OUT BY OBJECT									
Personal Services		Committees & Activities		Services-Fee Bill		Legislative - Senate		Legislature - House	
Salaries				\$ 80,430		\$ 688,897		\$ 699,452	
Other Compensation				91,526		244,765		809,700	
Employee Benefits				1,339,288		372,346		157,258	
Total				2,356,701				857,059	
Operating Expenses									
Other Services									
Supplies & Materials				94,012		249,291		19,238	
Communications				883		3,756		13,788	
Travel				44,227		7,072		4,960	
Rent				6,430		77,987		43,338	
Repair, Maintenance				100,055		633		825	
Other Expenses				56,950		80		2,098	
Total				1,456,893		90,512		47,622	
Total Program Expenditures & Transfers-Out				\$ 3,815,595		\$ 301,355		\$ 400,298	
PROGRAM EXPENDITURES & TRANSFERS-OUT BY FUND									
General Fund				\$ 3,864,256		\$ 190,108		\$ 926,809	
Special Revenue Fund				\$ 449,859		\$ 54,996		\$ 1,472,821	
Enterprise Fund				\$ 4,225,333		\$ 47,231		\$ 5,994	
Total Program Expenditures & Transfers-Out				\$ 3,815,595		\$ 301,355		\$ 1,426,379	
Nonbudgeted Expenditures & Transfers-Out									
Less:									
Prior Year Expenditures & Transfers-Out									
Actual Budgeted Expenditures & Transfers-Out				(\$1,049)		(\$130)		\$ 2,145,507	
Budget Authority				\$ 4,10,589		\$ 301,465		\$ 2,145,507	
Unspent Budget Authority				\$ 4,225,333		\$ 527,881		\$ 2,145,507	
UNSPENT BUDGET AUTHORITY BY FUND									
General Fund				\$ 4,10,589		\$ 151,299		\$ 1,245,507	
Special Revenue Fund				\$ 226,356		\$ 305,684		\$ 1,245,507	
Enterprise Fund				\$ 410,589		\$ 226,356		\$ 681,343	
Unspent Budget Authority				\$ 4,10,589		\$ 305,684		\$ 681,343	
Audit & Examination									
Fiscal Analysis & Review									
Total									

See the notes to financial statements.

**LEGISLATIVE BRANCH
EXCLUDING THE CONSUMER COUNSEL
NOTES TO FINANCIAL STATEMENTS
June 30, 1998 and 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Legislative Branch uses the modified accrual basis of accounting, as defined by state accounting policy, for its Funds. In applying the modified accrual basis, the Legislative Branch records:

Revenues when it receives cash or when receipts are measurable and available to pay current period liabilities.

Expenditures for valid obligations when the department incurs the related liability and it is measurable, with the exception of the cost of employees' annual and sick leave. State accounting policy requires the Legislative Branch to record the cost of employees' annual leave and sick leave when used or paid.

The Legislative Branch uses the accrual basis of accounting for the State Lottery Fund. Under the accrual basis, as defined by state accounting policy, the Legislative Branch records revenues in the accounting period when measurable and records expenses in the period incurred, when measurable.

Expenditures and expenses may include: entire budgeted service contracts even though the Legislative Branch receives the services in a subsequent fiscal year; goods ordered with a purchase order before fiscal year-end, but not received as of fiscal year-end; and equipment ordered with a purchase order before fiscal year-end.

Financial Schedule Presentation

The financial schedule format is in accordance with the policy of the Legislative Audit Committee. The financial schedules are prepared from the transactions posted to the Statewide Budgeting and Accounting System without adjustment.

Accounts are organized in funds according to state law. The Legislative Branch uses the following funds:

Governmental Funds:

General Fund -used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund -used to account for proceeds of specific revenue sources legally restricted to expenditures for specific purposes.

Enterprise Fund:

The State Lottery Fund is an enterprise fund, which is used to account for activities in which the operations are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges.

2. GENERAL FUND BALANCE

The General Fund is a statewide fund. Each agency does not have a separate General Fund since its only authority is to pay obligations from the statewide General Fund within its appropriation limits. The beginning and ending fund balances reported on the accompanying Schedules of Changes in Fund Balances and Property Held in Trust reflect the Legislative Branch's, excluding the Consumer Counsel, share of the statewide General Fund balance for the years ended June 30, 1998 and 1999.

**LEGISLATIVE BRANCH
EXCLUDING THE CONSUMER COUNSEL
NOTES TO FINANCIAL STATEMENTS (Continued)
June 30, 1998 and 1999**

3. YEAR 2000 ISSUES

The Legislative Branch, excluding the Consumer Counsel, is aware of the issues associated with the potential year 2000 computer and software problems. The Branch has assessed the computer systems for year 2000 compliance and has taken the appropriate actions to address compliance issues.



**Junkermier • Clark
Campanella • Stevens • P.C.**

Certified Public Accountants

Ward F. Junkermier, CPA
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Gerald L. Hanson, CPA
Joseph S. Adney, CPA

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

The Legislative Audit Committee
of the Montana State Legislature:

We have audited the financial schedules of the Legislative Branch, excluding the Consumer Counsel (the Legislative Branch), for the fiscal years ended June 30, 1998 and 1999, and have issued our report thereon dated October 7, 1999. We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Legislative Branch's, financial schedules are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Legislative Branch's, internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial schedules and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of the one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and the Legislature and is not intended to be and should not be used by anyone other than these specified parties.

Junkermier, Clark, Campanella, Stevens, P.C.

Helena, Montana
October 7, 1999



Council Senate Members

TOM BECK
VICE-CHAIRMAN
B.F. "CHRIS" CHRISTIAENS
MACK COLE
DEBBIE BOWMAN SHEA
BRUCE D. CRIPPEN
STEVE DOHERTY

Council House Members

WILLIAM "RED" MENAHAN
CHAIRMAN
EMILY SWANSON
KARL OHS
MARK NOENNIG
BILLIE I. KRENZLER
PAUL SLITER

Executive Director
ROBERT B. PERSON

**Montana Legislative
Services Division**
Office of the Executive Director
PO BOX 201706
Helena, Montana 59620-1706
(406) 444-3064
FAX (406) 444-3036

November 2, 1999

Junkermier, Clark, Campanella, Stevens, P.C.
Certified Public Accountants
P.O. Box 1164
Helena MT 59624-1164

RE: Legislative Branch Audit Response

Dear Junkermier, Clark, Campanella, Stevens, P.C.:

The Legislative Branch have reviewed the draft audit report for the Legislative Branch (agency 11040). We are pleased agency accounting meets all tested standards and that no recommendations are required.

We are particularly pleased we have a long history of clean audits. Dedication and cooperation of a number of people make this possible. As manager of the financial services office, Karen Berger has continued to earn more than her share of the credit for this situation. Over the course of the accounting period covered by this audit, the state developed a new accounting system and implemented the payroll component of it. Karen involved herself deeply in aspects of the development, maintained high standards for current accounting, and recruited and trained staff with a total turnover of accounting personnel.

Thank you for your work.

Sincerely,

A handwritten signature in black ink that reads "Robert B. Person".

Robert B. Person
Executive Director

CI0425 9306rpxa.

